

**DECLARATION OF DOUGLAS H. MEAL  
EXHIBIT 15  
REDACTED**



**FOLEY  
HOAG** LLP  
ATTORNEYS AT LAW

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(617) 832-1271  
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April 27, 2006

***VIA COURIER***

Douglas H. Meal, Esq.  
Ropes & Gray LLP  
One International Place  
Boston, Massachusetts 02110-2624

Re: ***Highfields Capital Ltd. v. SCOR, S.A.***  
**C.A. No. 04-10624-MLW**

Dear Doug:

Enclosed please find the investor lists for Highfields Capital I and Highfields Capital II as of March 30, 2004 without the names of the investors, but a description of the type of each investor, marked with Bates numbers HIGH 013254 through HIGH 013260. Please note that the documents are designated as *Highly Confidential* pursuant to the February 27, 2006 Stipulation and Protective Order entered in this matter and the documents should be treated in accordance therewith.

Please do not hesitate to contact me if you wish to discuss this further.

Sincerely yours,

Kenneth S. Leonetti

KSL:bgk  
Enclosures

cc: James H. Carter, Jr., Esq. (w/encls.)  
Lisa C. Wood, Esq. (w/o encls.)

**Investor List for Highfields Capital I LP**

<u>Investor Type</u>	<u>Mailing address</u>	<u>Formation country*</u>
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MATERIAL REDACTED**

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\* U.S. unless otherwise noted

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Investor Type

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Formation country\*

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**Investor List for Highfields Capital I LP**

Investor Type

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**Investor List for Highfields Capital II LP**

Investor Type

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**Investor List for Highfields Capital II LP**

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